

FISCAL NOTE

HB 669 - SB 1119

February 17, 1997

SUMMARY OF BILL: Revises property tax laws relative to mobile home owners, giving such owners the responsibility for direct payment of property taxes and relieving mobile home park owners of the responsibility for payment of the tax. Allows the tax on mobile homes moved from one county to a different county to be pro-rated for the amount of time they are located in each county.

ESTIMATED FISCAL IMPACT:

Increase Local Govt. Expenditures - Exceeds \$100,000

Decrease Local Govt. Revenue - Exceeds \$100,000

Assumes an increase in local government expenditures for administrative cost and enforcement.

Also assumes a decrease in local government revenues to the extent that property tax payments become delinquent due to movement of the mobile homes prior to the payment of such tax.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director